

IN THE UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

MAFCOTE, INCORPORATED,)	
)	
Plaintiff,)	Civil Action No. C-01-02-411
)	
V.)	JUDGE SANDRA S. BECKWITH
)	(X. J.; HOGAN, M.J.)
CONTINENTAL CASUALTY)	
INSURANCE COMPANY)	
)	AFFIDAVIT OF
Defendant.)	<u>FREDERIC R. MINDLIN</u>
)	

STATE OF NEW YORK)
)ss.:
COUNTY OF NEW YORK)

FREDERIC R. MINDLIN, being duly sworn, deposes and says:

1. I am a member of the law firm of Mound Cotton Wollan & Greengrass, attorneys for defendant, Continental Casualty Insurance Company (“Continental”) and I am fully familiar with the facts and circumstances of this proceeding. I submit this affidavit in conjunction with Continental’s motion *in limine* to preclude the expert testimony of Thomas Cochran, Miles Hilsinger, Mary Lynn Lage, C.P.A. and Earl Rynston because plaintiff has failed to produce expert witness reports for these witnesses. The expert testimony of Thomas Cochran should also be precluded on the grounds that his testimony is irrelevant and seeks to provide legal conclusions.

RELEVANT EXHIBITS

2. Annexed hereto as Exhibit 1 is a true and correct copy of the Court's Calendar Order filed on September 11, 2002 setting forth the dates by which the parties must disclose expert witnesses and produce expert reports:

Plaintiff identify primary experts: March 4, 2003
Plaintiff produce primary reports: April 4, 2003
Defendant rebuttal for identifying primary experts: May 6, 2003
Defendant rebuttal for producing primary reports: June 6, 2003.

3. Annexed hereto as Exhibit 2 is Plaintiff's Notice of Expert Witnesses served on March 4, 2003 naming experts Earl Rynston, Mary Lynn Lage, C.P.A. and Miles Hilsinger. A Curriculum Vitae was attached for Ms. Lage.

4. By letter dated April 9, 2003, plaintiff submitted a "Curriculum Vitae" for Earl Rynston in the form of an e-mail correspondence from Mr. Rynston to counsel for plaintiff. A copy of the April 9, 2003 letter with attached e-mail is annexed hereto as Exhibit 3.

5. Annexed hereto as Exhibit 4 is Defendant's Notice of Expert Witness served on May 6, 2003.

6. Annexed hereto as Exhibit 5 is a copy of Defendant's Expert Report filed on June 5, 2003. By cover letter of the same date, counsel for defendant requested an expert report for each of plaintiff's experts in accordance with the Court's September 11, 2002 Calendar Order.

7. Annexed hereto as Exhibit 6 is Plaintiff's Request For Leave To Extend Time To Disclose Expert Witnesses served on June 6, 2003.

8. Annexed hereto as Exhibit 7 is the Court's Amended Calendar Order filed on June 10, 2003 which grants Plaintiff's Request For Leave To Extend Time To Disclose Expert Witnesses and amends the deadline for plaintiff to identify primary experts to August 6, 2003 and amends the deadline for plaintiff to produce primary reports to September 5, 2003.

9. Annexed hereto as Exhibit 8 is the Court's Amended Calendar Order filed July 10, 2003 granting defendant a 30 day extension following plaintiff's expert witness reports to disclose additional rebuttal expert witnesses and 30 days to submit additional rebuttal expert reports.

10. Annexed hereto as Exhibit 9 is Plaintiff's Disclosure of Expert Witnesses which names Thomas W. Cochran, Jr. as plaintiff's expert witness and provides that "Mr. Cochran will testify concerning the nature and purpose of boiler and machinery insurance, coverage afforded by defendant's Policy No. BM1098742493 to plaintiff's loss, and ambiguities in policy language.

11. Annexed hereto as Exhibit 10 is a letter from plaintiff's counsel to counsel for defendant requesting an additional seven days to produce Mr. Cochran's expert report.

12. Despite the extensions of time granted by this Court and counsel for defendant, plaintiff has failed to produce an expert report for any of its four expert witnesses.

INSTANT MOTION

13. The preclusion of expert testimony by Mr Cochran, Ms. Lage, Mr. Hilsinger and Mr. Rynston is proper in this case because plaintiff has failed to produce any expert report in accordance with Fed.R.Civ.P. 26(a)(2)(B) and this Court's June 10, 2003 Amended Calendar Order.

14. Defendant has complied with this Court's Calendar Order by notifying plaintiff of expert witness Joel Chenevey, C.P.A. by May 5, 2003 (Exhibit 4) and producing Mr. Chenevey's expert report by June 6, 2003 (Exhibit 5).

15. This motion *in limine* is also submitted to preclude the testimony of Mr. Cochran. According to plaintiff, Mr. Cochran will testify as to "the nature and purpose of boiler and machinery insurance, coverage afforded by defendant's Policy No. BM1098742493 to plaintiff's loss, and ambiguities in policy language."

16. This action arises out of an accident to a steam boiler located at Miami Wabash Paper, llc ("Miami Wabash") in Franklin, Ohio on July 16, 2001. As set forth in the accompanying Memorandum of Law, Mr. Cochran's testimony should be precluded because it does not bear on any material fact related to the steam boiler accident or to any business income loss or extra expense incurred by Mafcote.

17. Further, the interpretation of an insurance policy and the determination of whether it is ambiguous is a matter of law for the court. As shown in the accompanying Memorandum of Law, a motion *in limine* is properly granted where an expert's testimony is directed toward a legal interpretation of the insurance policy at issue.

18. Accordingly, Continental requests that this court preclude the expert testimony of Thomas W. Cochran, Jr., Miles Hilsinger, C.P.A., Mary Lynn Lage and Earl Rynston because

plaintiff failed to submit expert reports for these witnesses, In addition, Mr. Cochran's testimony should be precluded because it is irrelevant and calls for a legal conclusion.

Frederic R. Mindlin

FREDERIC R. MINDLIN

Sworn to before me this 16th
day of March, 2004.

Crystal Collins
Notary Public

CRYSTAL COLLINS
Notary Public, State of New York
No. 01CO4941137
Qualified in New York County
Certificate Filed in New York County
Commission Expires August 15, 20 06

EXHIBIT 1

DOCKETED
J:\CRUMBA\FORMS\CALENDAR\02-411\MPD

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

FILED
KENNETH J. MURPHY

02 SEP 11 PM 12:01

U.S. DISTRICT COURT
SOUTHERN DIST OHIO
WEST DIV CINCINNATI

Mafcote, Incorporated,
Plaintiff,

v.

Case No. C-1-02-411
(Beckwith, J.; Hogan, M.J.)

Continental Casualty Insurance Company,
Defendant.

CALENDAR ORDER

This calendar order shall proceed as follows:

Judge	4818
Mag.	BE
Journal	
Issue	CMTC
Docketed	/

1. Deadline for leave to amend complaint: **October 4, 2002**
2. Deadline for disclosure of expert witnesses and submission of expert reports:
Plaintiff identify primary experts: **March 4, 2003**
Plaintiff produce primary reports: **April 4, 2003**
Defendant rebuttal for identifying primary experts: **May 6, 2003**
Defendant rebuttal for producing primary reports: **June 6, 2003**
3. Notice of compliance with Rule 26: **June 6, 2003**
4. Parties to exchange witness list and summary: **June 6, 2003**
5. Discovery deadline: **July 7, 2003**
6. Dispositive motions deadline: **August 7, 2003**
7. Final pretrial conference: **January 2004***
8. Trial: **February 2004***

Date

bac September 4, 2002

Timothy S. Hogan
United States Magistrate Judge

*The specific dates will be assigned by the District Court.

12

Frederic R Mindlin, Esq.
Mound Cotton Wollan & Greengrass - 1
One Battery Plaza
New York, NY 10004

Ré: 1:02-cv-00411

**** NOTICE ****

YOU MUST INFORM THIS OFFICE, IN WRITING, OF ANY CHANGE OF ADDRESS

WE ARE PLEASED TO ANNOUNCE OUR COURT'S PRESENCE ON THE INTERNET AT
<http://www.ohsd.uscourts.gov>. PLEASE VISIT THIS SITE FOR UPDATED
INFORMATION REGARDING COURT POLICIES, PROCEDURES, AND FEES.
#####

PLEASE BE AWARE THAT ANY NEW ACTION WITH A CORPORATE PARTY NOW
REQUIRES COUNSEL TO FILE A "CORPORATE DISCLOSURE STATEMENT". THIS
FORM IS AVAILABLE AT ALL CLERK'S OFFICES AND ON THE WEB AT
<http://www.ohsd.uscourts.gov/forms.htm>.

THANK YOU

RECEIVED
MAR 17 2004
U.S. DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK
CLERK'S OFFICE
100 WALL STREET
NEW YORK, NY 10038
TEL: (212) 312-4000
FAX: (212) 312-4001
WWW.USDCSDNY.GOV

EXHIBIT 2

IN THE UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

MAFCOTE, INCORPORATED,)	
)	
Plaintiff,)	Civil Action No. C-01-02-411
)	
V.)	JUDGE SANDRA S. BECKWITH
)	(X.J.; HOGAN, M.J.)
CONTINENTAL CASUALTY)	
INSURANCE COMPANY)	
)	
Defendant.)	
)	

PLAINTIFF'S NOTICE OF EXPERT WITNESSES

1. Earl Rynston, Ganet & Associates

Will testify that coverage was provided by Continental Casualty Company under Policy BM1098742493 to Mafecote Industries and its affiliates for all losses outlined in the letter from Steve Schulman to Nick Bozovich, Senior General Adjuster of CNACCommercial Insurance, dated October 29, 2001, and the attachments that accompany that letter.

(Curriculum Vitae to be supplied)

2. Mary Lynn Lage, C.P.A.

Ms. Lage will testify that the accounting statements and information submitted to O.E. Schenevey, CPA, Reboul & Henderson, Inc. in letters dated December 7, 2001 from Ann Rocchio and December 28, 2001 from Steven A. Schulman were prepared in accordance with accepted accounting principals.

3. Miles Hilsinger
108 Main Street
Norwalk Connecticut 06850

(Curriculum Vitae will be supplied)

Mr. Hilsinger will testify that the temporary replacement, outsourcing of materials and changes of production schedules were necessary, reasonable and additional expenses in the paper industry to preserve clients, minimize loss and to maintain the business of Mafecote Industries as nearly as normal after

the boiler problem was diagnosed and addressed and that every available means to resume business as soon and as normal as possible was employed.

Respectfully submitted,

McINTOSH & McINTOSH

By 

Bruce B. McIntosh

Reg. #0013525

Attorney for Plaintiff

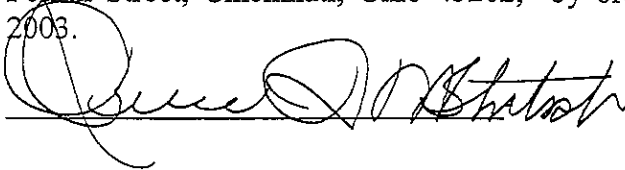
15 E. 8th Street, Suite 300 W

Cincinnati, Ohio 45202

513-929-4040

CERTIFICATION OF SERVICE

I hereby certify that a copy of the foregoing has been mailed and faxed to Frederic R. Mindlin, Attorney for Defendant, One Battery Park Plaza, New York, New York 10004 and to John C. Scott, Attorney at Law, 2200 Fourth & Vine Tower, Five West Fourth Street, Cincinnati, Ohio 45202, by ordinary U.S. Mail this 4th day of March, 2003.



Education

University of Louisville
BS Business Management, Accounting Major, 1991

Certified Public Accountant, 1997
Kentucky License #7109

Background

Diversified experience in manufacturing, service and public accounting industries. Background includes management and staff positions with expertise in:

- General Accounting
- Cost Accounting
- Inventory/Cost Control
- Financial Reporting
- Systems Implementation
- Department Management

Professional Experience

Royal Consumer Products, LLC

Div. of Mafcote Industries, Inc.

Controller - April 2001 to Present

Responsible for overall management of financial accounting, cost accounting, inventory management, purchasing and systems management for Royal Consumer Products Division. Work with Operations Manager to improve cost and production efficiencies in all production processes.

Georgia Gulf Chemicals & Vinyls, LLC

Louisville, KY 40299

Plant Controller – January 1996 to March 2001

Responsible for overall management and reports for financial and cost accounting, develop production standards, develop fiscal budget, and purchase all materials for Louisville Plant.

Kinetic Corporation

Louisville, KY 40206

Chief Financial Officer – September 1993 to January 1996

Responsible for cash management and financial accounting for all departments and divisions. Other responsibilities included property management for all tenant at Distillery Commons.

Organization Affiliations

- American Institute of Certified Public Accountants
- Kentucky Society of Certified Public Accountants
- Institute of Management Accountants, Louisville Chapter

EXHIBIT 3

McIntosh & McIntosh P.L.L.C.

15 East Eighth Street

Suite 300 W

Cincinnati, Ohio 45202

Bruce B. McIntosh
Michael Todd McIntosh
*A. Brian McIntosh**

**Also Licensed to Practice
in the Commonwealth
of Kentucky*

Telephone (513) 929-4040

Telecopier (513) 929-4070

E-Mail: McIntosh@McIntoshlaw.com

Website: www.McIntoshlaw.com

April 9, 2003

Mr. Frederic R. Mindlin
Attorney at Law
MOUND, COTTON, WOLLAN & GREENGRASS
One Battery Park Plaza
New York, N.Y. 10004-1486

RE: Mafcote, Inc. v. Continental Casualty Insurance Co.
Your File No. 2429.004

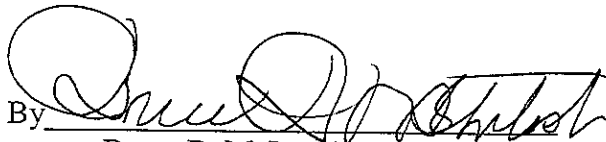
Dear Fred:

Although the enclosed "Curriculum Vitae" of Earle S. Rynston may not be a format with which you have become accustomed, I believe, nevertheless, it provides the necessary biographical information to qualify him as my expert in insurance matters.

I look forward to your response with respect to the suggested mediation.

Sincerely,

McINTOSH & McINTOSH

By 
Bruce B. McIntosh

BBMcI:fw

Encl.

Cc: Mr. Steven S. Schulman
Mr. J. C. Scott

Fay Wahl

From: "Bruce B. McIntosh"
To: "FAY WAHL" <FAY@McIntoshlaw.com>
Sent: Friday, April 04, 2003 10:19 AM
Subject: Fw: Mafcote Inc/Miami Wabash Paper

----- Original Message -----

From: Earle S. Rynston
To: bruce@mcintoshlaw.com
Cc: fay@mcintoshlaw.com
Sent: Tuesday, March 04, 2003 3:32 PM
Subject: Mafcote Inc/Miami Wabash Paper

Dear Mr. Mc Intosh,

This is in answer to your inquiry as to my background in the insurance industry. I have been a licensed broker for property and casualty insurance for over 40 years. My insurance education was as a student at The College of Insurance, now a campus of St. Johns University in New York. It continued afterwards in continuing studies to this day.

My career began with Davis, Dorland & Co, a nationally known New York City brokerage firm founded in 1899. I was with them for 34 years. When I left I was Executive Vice President and a Director of the company, with 180 employees. I am now a Senior Vice President of Genatt Associates, who are a major regional brokerage firm, with 80 employees.

The scope of clients these two firms had and have as clients are a who's who of corporate America, from financial firms such as Dun & Bradstreet, American Express, and J.P. Morgan Chase Bank to industrial companies such as Warner Lambert, Hoffman La Roche, etc.. These firms depend upon Boiler and Machinery to protect their production equipment and data processing systems. By being with these companies I learned a great deal about this coverage. I used this knowledge as an integral part of my approach to new clients, whose brokers usually ignored this aspect of client protection and knew little about it.

Sincerely,

Earle S. Rynston

EXHIBIT 4

IN THE UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

MAFCOTE, INCORPORATED,

Plaintiff,

V.

CONTINENTAL CASUALTY
INSURANCE COMPANY

Defendant.

Civil Action No. C-01-02-411

JUDGE SANDRA S. BECKWITH
(X. J.; HOGAN, M.J.)

DEFENDANT'S NOTICE OF EXPERT WITNESS

1. Joel E. Chenevey, C.P.A.

Mr. Chenevey will testify that Mafcote has not substantiated a loss of production during the Period of Restoration as set forth under the CNA policy and therefore, Mafcote does not have a compensable business interruption claim, under the terms of the policy.

A copy of Mr. Chenevey's Curriculum Vitae is attached.

Dated: May 6, 2003

The Defendant,
CONTINENTAL CASUALTY INSURANCE
COMPANY, INC.

By its Attorneys,

MOUND, COTTON, WOLLAN & GREENGRASS



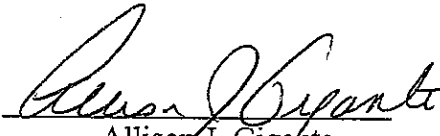
Frederic R. Mindlin, pro hac vice
One Battery Park Plaza
New York, NY 10004
(212) 804-4200

FAULKNER & TEPE, LLP
Jack C. Scott
Ohio Bar # 0029518
2200 Fourth & Vine Tower
Cincinnati, Ohio 45202-3606
(513) 421-7500

TO: Bruce McIntosh, Esq.
Attorney for Plaintiff
15 East 8th Street, Suite 300W
Cincinnati, Ohio 45202

I, Allison J. Gigante hereby certify that a copy of the foregoing was mailed, via Federal Express this 6th day of May, 2003 to the following counsel of record:

Bruce B. McIntosh, Esq.
15 E. 8th Street
Suite 300 W
Cincinnati, Ohio 45202


Allison J. Gigante

JOEL E. CHENEVEY

EDUCATION

Certified Public Accountant
University of Akron

Ashland College

Ohio Certificate 19272
Bachelor of Science,
Accounting
Business

BUSINESS EXPERIENCE

Reboul & Henderson, Inc.
Reboul, Johnson & Henderson, Inc.
Alex N. Sill Company
Harter, Singhaus & Co., CPA's
Swallen, Lawhun, Hubbard &
Abraham, CPA's
Touche Ross

Associate
Associate
Accountant
Accountant
Accountant
Accountant

PROFESSIONAL ORGANIZATIONS

American Institute of Certified Public Accountants
Ohio Society of Certified Public Accountants
National Association of Professional Insurance Investigators
Canton Claims Association

CIVIC AND SOCIAL ORGANIZATIONS

B.P.O. Elks
Pro Football H.O.F. Security Committee

Mr. Chenevey joined Messrs. Reboul & Henderson in 1991 and is currently working at the Cleveland West location. An avid sports fan, he is a lifetime resident of the Akron-Canton area. Mr. Chenevey has worked throughout the United States and Canada in the insurance adjusting industry since 1986. In addition, he has presented educational claims seminars to insurance industry personnel.

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
)ss.:
COUNTY OF NEW YORK)

Linda Eckhouse, being duly sworn, deposes and says:

Deponent is not a party to this action, is over the age of 18 years, and resides in Staten Island, New York 10308.

That on the 6th day of May, 2003 deponent served the annexed DEFENDANT'S NOTICE OF EXPERT WITNESS upon:

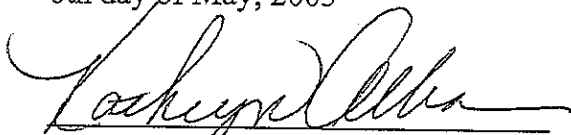
Bruce McIntosh, Esq.
Attorney for Plaintiff
15 East 8th Street, Suite 300W
Cincinnati, Ohio 45202

attorneys for plaintiffs at the address designated by said attorneys by depositing the same enclosed in a postpaid properly addressed wrapper directed to each of said attorneys at the above addresses in an official depository under the exclusive care and custody of the United States Postal Service within the State of New York and via facsimile.



Linda Eckhouse

Sworn to before me this
6th day of May, 2003



Notary Public

KATHRYN ALBA
NOTARY PUBLIC, State of New York
No. 01AL4733320
Qualified in Richmond County
Commission Expires August 31, 20 05

EXHIBIT 5

OFFICE COPY

IN THE UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

FILED

JUN 06 2003

MAFCOTE, INCORPORATED,

Plaintiff,

V.

CONTINENTAL CASUALTY
INSURANCE COMPANY

Defendant.

KENNETH J. MURPHY, Clerk
CINCINNATI, OHIO

Civil Action No. C-01-02-411

JUDGE SANDRA S. BECKWITH
(X. J.; HOGAN, M.J.)

DEFENDANT'S EXPERT REPORT

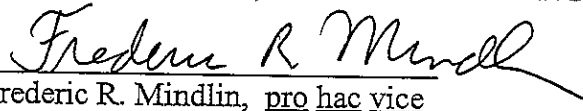
In compliance with the Court's Calendar Order dated September 4, 2002, defendant Continental Casualty Insurance Company ("Continental") submits the attached expert report of Joel E. Chenevey C.P.A..

Dated: June 5, 2003

The Defendant,
CONTINENTAL CASUALTY INSURANCE
COMPANY, INC.

By its Attorneys,

MOUND, COTTON, WOLLAN & GREENGRASS



Frederic R. Mindlin, pro hac vice
One Battery Park Plaza
New York, NY 10004
(212) 804-4200

FAULKNER & TEPE, LLP
Jack C. Scott
Ohio Bar # 0029518
2200 Fourth & Vine Tower
Cincinnati, Ohio 45202-3606
(513) 421-7500

TO: Bruce McIntosh, Esq.
Attorney for Plaintiff
15 East 8th Street, Suite 300W
Cincinnati, Ohio 45202

I, Allison J. Gigante hereby certify that a copy of the foregoing was mailed, via Federal Express this 5th day of June, 2003 to the following counsel of record:

Bruce B. McIntosh, Esq.
15 E. 8th Street
Suite 300 W
Cincinnati, Ohio 45202


Allison J. Gigante

REBOUL & HENDERSON INC.

INVESTIGATIVE ACCOUNTING
INSURANCE CLAIM ACCOUNTING AND LITIGATION SUPPORT SERVICES

7160 CHAGRIN ROAD, SUITE 175, CHAGRIN FALLS, OHIO 44028

(440) 893-8900
FAX (440) 893-9877

June 2, 2003

Mr. Frederic R. Mindlin
Mound, Cotton, Wollan & Greengrass
One Battery Park Plaza
New York, NY 10004-1485

RE: Insured: Miami Wabash Paper Company, Inc.
A Mafcote Affiliate
Franklin, OH
CNA Claim No.: 7A 114546
Date of accident: July 16, 2001
Business Interruption Loss
Boiler and Machinery policy

Dear Mr. Mindlin:

We have reviewed the insured's accounting records within the scope of work you requested. The following comments relate to the extent of our work and the results of our accounting review.

The insured's Miami Wabash Paper operation coats paper and paperboard. An accident occurred at this facility on July 16, 2001 involving the insured's boiler. This affected the steam foiling process on the #7 coater machine. The insured was able to have a temporary boiler operational on August 16, 2001. We understand CNA Insurance paid the Extra Expense claim related to the temporary boiler rental. An additional \$253,693.61 claim was submitted for incremental outside purchase costs and claim preparation. The claim was made for Miami Wabash Paper, LLC and Royal Consumer Products, LLC, both of which are Mafcote affiliates.

Although the insured did not submit a Business Interruption claim, you have requested that we analyze a potential Business Interruption loss at Miami Wabash. You have advised us that CNA's liability period begins on 12:01 pm on August 13, 2001 and extends through September 19, 2001. As detailed on the enclosed schedules, we have calculated a production increase, not a loss. Furthermore, we were not provided documentation to support any sales cancellations that were a direct result of the CNA liability period. A sales or production loss has not been substantiated and therefore the insured has not sustained a Business Interruption loss.

Mr. Frederic R. Mindlin
Mound, Cotton, Wollan & Greengrass
June 2, 2003
Page 2 of 3

It is a normal business practice for Royal Consumer Products to purchase coated paper from Miami Wabash. The insured previously provided us with copies of cancelled orders by Royal Products to Miami Wabash. However, these cancellations appear to have been initiated before the CNA liability period.

In order to analyze a potential Business Interruption loss at Miami Wabash during the CNA liability period, we obtained daily pound production for the #7 coater machine. As detailed on Exhibit C of the enclosed, we have listed the daily pounds for January 1, 2001 through December 2, 2001. We have requested the December 3 through 31, 2001 production pounds from the insured, but we have not yet been provided this information.

We have segregated production into four time periods:

- 1.) Pre-accident January 1 through July 15, 2001
229,445 average weekly lbs.
- 2.) Post accident and before CNA liability period
July 16 through August 12, 2001
207,209 average weekly lbs.
- 3.) CNA liability period August 13 through September 19, 2001
243,354 average weekly lbs.
- 4.) Post CNA liability period September 20 through December 2, 2001
254,652 average weekly lbs.

We calculated average weekly production of 229,445 pounds before the accident and 254,652 pounds after the CNA liability period. For these 38.57 weeks unaffected by the accident, weekly production averaged 236,353 pounds. Based on this weekly average, we have projected 1,283,396 pounds of production for the 5.43 week CNA liability period.

Actual production pounds were 1,321,410, or 243,354 pounds per week, during the CNA liability period. Actual production exceeds our projection by 38,014 pounds. A loss in production or sales has not been substantiated during the CNA liability period. As a result, the insured has not sustained a Business Interruption loss.

On Exhibit B, we have calculated a \$.1460 Business Interruption value per pound. The annual values were calculated by the insured and previously used to determine the 2-day deductible. The insured's calculated values appear reasonable. We have divided the annual value by our projected annual pounds of 12,290,353. Our projection is based on our 236,353 projected weekly pounds previously discussed.

Mr. Frederic R. Mindlin
Mound, Cotton, Wollan & Greengrass
June 2, 2003
Page 3 of 3

Please contact Joel E. Chenevey, CPA of our office at (800) 648-4567 should you have any questions or require additional information.

Very truly yours,

Reboul & Henderson

Reboul & Henderson, Inc.

Enclosure

MIAMI WABASH PAPER
 A MAFCOTE AFFILIATE
 DATE OF ACCIDENT: JULY 16, 2001
 CNA LIABILITY PERIOD - 8/13/01 12:01 PM THRU 9/19/01
 BUSINESS INTERRUPTION LOSS CALCULATION

	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> R & H SUGGESTED 5.43 WEEKS </div>	
PROJECTED LBS	1,283,396	EXHIBIT C
ACTUAL LBS	1,321,410	EXHIBIT C
LOST (INCREASED) LBS	(38,014)	
BUSINESS INTERRUPTION VALUE PER POUND	\$ 0.1460	EXHIBIT B
CALCULATED BUSINESS INTERRUPTION LOSS	\$ -	

MIAMI WABASH PAPER
A MAFCOTE AFFILIATE

EXHIBIT B

DATE OF ACCIDENT: JULY 16, 2001
BUSINESS INTERRUPTION VALUE PER LB.

(A)

ANNUAL VALUE	AVG. PER LB
-----------------	----------------

WEEKLY LBS. PRODUCTION
WEEKS
PROJECTED ANNUAL LBS

236,353
52
EXHIBIT C

12,290,353

TOTAL SALES

\$ 13,740,000 \$ 1.1179

LESS: CASH DISCOUNTS

52,000 0.0042

NET SALES

13,792,000 1.1222

LESS: MATERIALS AND SUPPLIES

RAW MATERIALS
SUPPLIES CONSUMED
SERVICES PURCHASED
TOTAL MATERIALS & SUPPLIES

9,126,000 0.7425
306,000 0.0249
670,000 0.0545
10,102,000 0.8219

GROSS EARNINGS

3,690,000 0.3002

LESS: ORDINARY PAYROLL

1,896,000 0.1543

GROSS EARNINGS LESS ORDINARY PAYROLL

\$ 1,794,000 0.1460 EXHIBIT A

NUMBER OF DAYS
AVERAGE DAILY
DAYS
2 DAY DEDUCTIBLE

302
\$ 5,940
2
\$ 11,880

(A) ANNUAL VALUE CALCULATED BY INSURED AND USED IN
2 DAY DEDUCTIBLE CALCULATION, WHICH APPEARS REASONABLE.

MIAMIB19 VALUE19 6/2/2003

REBOUL & HENDERSON, INC.

MIAMI WABASH PAPER
A MAFCOTE AFFILIATE
DATE OF ACCIDENT: JULY 16, 2001
#7 COATER LBS - DAILY PRODUCTION

EXHIBIT C
PAGE 1

DAY	DATE	WK	BEFORE ACCIDENT		AFTER ACCIDENT & BEFORE CNA PERIOD		CNA LIABILITY PERIOD		AFTER CNA LIABILITY PERIOD	
			DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS
MON	1/1/2001									
TUES	1/2/2001									
WED	1/3/2001		41,656							
THURS	1/4/2001		55,754							
FRI	1/5/2001		95,790							
SAT	1/6/2001									
SUN	1/7/2001	1		193,200						
MON	1/8/2001		62,640							
TUES	1/9/2001		23,934							
WED	1/10/2001		60,310							
THURS	1/11/2001		103,380							
FRI	1/12/2001		114,608							
SAT	1/13/2001		55,996							
SUN	1/14/2001	2		420,868						
MON	1/15/2001									
TUES	1/16/2001		21,720							
WED	1/17/2001		83,734							
THURS	1/18/2001		72,952							
FRI	1/19/2001		21,332							
SAT	1/20/2001									
SUN	1/21/2001	3		199,738						
MON	1/22/2001		90,802							
TUES	1/23/2001		108,405							
WED	1/24/2001		91,204							
THURS	1/25/2001		57,470							
FRI	1/26/2001		65,444							
SAT	1/27/2001		21,942							
SUN	1/28/2001	4		435,267						
MON	1/29/2001		39,278							
TUES	1/30/2001		40,048							
WED	1/31/2001		51,071							
THURS	2/1/2001		45,034							
FRI	2/2/2001		45,196							
SAT	2/3/2001									
SUN	2/4/2001	5		220,627						
MON	2/5/2001		40,426							
TUES	2/6/2001		41,602							
WED	2/7/2001		53,957							

MIAMI B19 lbs 19 6/2/2003

REBOUL & HENDERSON, INC.

MIAMI WABASH PAPER
A MAFCOTE AFFILIATE
DATE OF ACCIDENT: JULY 16, 2001
#7 COATER LBS - DAILY PRODUCTION

DAY	DATE	WK	BEFORE ACCIDENT		AFTER ACCIDENT & BEFORE CNA PERIOD		CNA LIABILITY PERIOD		AFTER CNA LIABILITY PERIOD	
			DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS
THURS	2/8/2001		37,018							
FRI	2/9/2001		30,548							
SAT	2/10/2001									
SUN	2/11/2001	6								203,551
MON	2/12/2001		38,303							
TUES	2/13/2001		29,648							
WED	2/14/2001		49,122							
THURS	2/15/2001		61,346							
FRI	2/16/2001									
SAT	2/17/2001									
SUN	2/18/2001	7								178,419
MON	2/19/2001		69,972							
TUES	2/20/2001		79,180							
WED	2/21/2001		77,800							
THURS	2/22/2001									
FRI	2/23/2001									
SAT	2/24/2001									
SUN	2/25/2001	8								226,952
MON	2/26/2001		39,122							
TUES	2/27/2001		28,482							
WED	2/28/2001		54,936							
THURS	3/1/2001									
FRI	3/2/2001									
SAT	3/3/2001									
SUN	3/4/2001	9								122,540
MON	3/5/2001		22,516							
TUES	3/6/2001		40,230							
WED	3/7/2001		68,542							
THURS	3/8/2001		3,896							
FRI	3/9/2001		1,700							
SAT	3/10/2001	10								
SUN	3/11/2001									136,884
MON	3/12/2001		28,962							
TUES	3/13/2001		29,247							
WED	3/14/2001		9,390							
THURS	3/15/2001		35,294							
FRI	3/16/2001									
SAT	3/17/2001									
SUN	3/18/2001	11								102,893

MIAMI19 lbs19 6/2/2003

REBOUL & HENDERSON, INC.

MIAMI WABASH PAPER
A MAFCOTE AFFILIATE
DATE OF ACCIDENT: JULY 16, 2001
#7 COATER LBS - DAILY PRODUCTION

DAY	DATE	WK	BEFORE ACCIDENT		AFTER ACCIDENT & BEFORE CNA PERIOD		CNA LIABILITY PERIOD		AFTER CNA LIABILITY PERIOD	
			DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS
MON	3/19/2001		80,770							
TUES	3/20/2001		80,790							
WED	3/21/2001		64,560							
THURS	3/22/2001									
FRI	3/23/2001									
SAT	3/24/2001									
SUN	3/25/2001	12		226,120						
MON	3/26/2001		78,452							
TUES	3/27/2001		95,540							
WED	3/28/2001		67,332							
THURS	3/29/2001		120,938							
FRI	3/30/2001									
SAT	3/31/2001									
SUN	4/1/2001	13		362,262						
MON	4/2/2001		59,056							
TUES	4/3/2001		26,922							
WED	4/4/2001		23,982							
THURS	4/5/2001		44,858							
FRI	4/6/2001									
SAT	4/7/2001									
SUN	4/8/2001	14		154,818						
MON	4/9/2001		60,164							
TUES	4/10/2001		43,645							
WED	4/11/2001		25,416							
THURS	4/12/2001		14,416							
FRI	4/13/2001									
SAT	4/14/2001									
SUN	4/15/2001	15		143,641						
MON	4/16/2001		33,116							
TUES	4/17/2001		44,178							
WED	4/18/2001		30,392							
THURS	4/19/2001		16,302							
FRI	4/20/2001									
SAT	4/21/2001									
SUN	4/22/2001	16		123,988						
MON	4/23/2001		73,242							
TUES	4/24/2001		78,331							
WED	4/25/2001		87,720							
THURS	4/26/2001									

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REBOUL & HENDERSON, INC.

MIAMI WABASH PAPER
A MAFCOTE AFFILIATE
DATE OF ACCIDENT: JULY 16, 2001
#7 COATER LBS - DAILY PRODUCTION

DAY	DATE	WK	BEFORE ACCIDENT		AFTER ACCIDENT & BEFORE CNA PERIOD		CNA LIABILITY PERIOD		AFTER CNA LIABILITY PERIOD	
			DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS
FRI	4/27/2001									
SAT	4/28/2001									
SUN	4/29/2001	17	66,526	239,293						
MON	4/30/2001									
TUES	5/1/2001		28,732							
WED	5/2/2001		25,400							
THURS	5/3/2001		57,870							
FRI	5/4/2001									
SAT	5/5/2001									
SUN	5/6/2001	18	28,536	178,528						
MON	5/7/2001		70,940							
TUES	5/8/2001		57,068							
WED	5/9/2001		67,754							
THURS	5/10/2001		17,467							
FRI	5/11/2001									
SAT	5/12/2001									
SUN	5/13/2001	19	62,576	241,765						
MON	5/14/2001		142,702							
TUES	5/15/2001		138,383							
WED	5/16/2001		3,858							
THURS	5/17/2001		1,570							
FRI	5/18/2001									
SAT	5/19/2001									
SUN	5/20/2001	20	66,253	349,089						
MON	5/21/2001		60,898							
TUES	5/22/2001		58,322							
WED	5/23/2001		61,534							
THURS	5/24/2001									
FRI	5/25/2001									
SAT	5/26/2001									
SUN	5/27/2001	21		247,007						
MON	5/28/2001									
TUES	5/29/2001		117,682							
WED	5/30/2001		80,514							
THURS	5/31/2001		72,928							
FRI	6/1/2001		70,446							
SAT	6/2/2001									
SUN	6/3/2001	22		341,570						
MON	6/4/2001		68,758							

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REBOUL & HENDERSON, INC.

MIAMI WABASH PAPER
A MAFCOTE AFFILIATE

DATE OF ACCIDENT: JULY 16, 2001

#7 COATER LBS - DAILY PRODUCTION

DAY	DATE	WK	BEFORE ACCIDENT		AFTER ACCIDENT & BEFORE CNA PERIOD		CNA LIABILITY PERIOD		AFTER CNA LIABILITY PERIOD	
			DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS
TUES	6/5/2001		45,482							
WED	6/6/2001		62,508							
THURS	6/7/2001		32,058							
FRI	6/8/2001									
SAT	6/9/2001									
SUN	6/10/2001	23								
MON	6/11/2001		105,748	208,806						
TUES	6/12/2001		76,176							
WED	6/13/2001		51,622							
THURS	6/14/2001		31,182							
FRI	6/15/2001									
SAT	6/16/2001									
SUN	6/17/2001	24								
MON	6/18/2001		56,017	264,728						
TUES	6/19/2001		68,550							
WED	6/20/2001		30,152							
THURS	6/21/2001		15,992							
FRI	6/22/2001		39,074							
SAT	6/23/2001									
SUN	6/24/2001	25								
MON	6/25/2001		10,476	209,785						
TUES	6/26/2001		65,662							
WED	6/27/2001		74,758							
THURS	6/28/2001		40,960							
FRI	6/29/2001		25,646							
SAT	6/30/2001									
SUN	7/1/2001	26								
MON	7/2/2001		78,411	217,502						
TUES	7/3/2001		53,590							
WED	7/4/2001									
THURS	7/5/2001									
FRI	7/6/2001									
SAT	7/7/2001									
SUN	7/8/2001	27								
MON	7/9/2001		49,300	132,001						
TUES	7/10/2001		74,358							
WED	7/11/2001		76,596							
THURS	7/12/2001		85,264							
FRI	7/13/2001		57,106							

JULY 4TH
JULY 4TH
JULY 4TH

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REBOUL & HENDERSON, INC.

MIAMI WABASH PAPER
A MAFECOTE AFFILIATE
DATE OF ACCIDENT: JULY 16, 2001
#7 COATER LBS - DAILY PRODUCTION

EXHIBIT C
PAGE 6

DAY	DATE	WK	BEFORE ACCIDENT		AFTER ACCIDENT & BEFORE CNA PERIOD		CNA LIABILITY PERIOD		AFTER CNA LIABILITY PERIOD	
			DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS

342,624

ACCIDENT

SAT	7/14/2001	28			42,392					
SUN	7/15/2001				76,086					
MON	7/16/2001				60,711					
TUES	7/17/2001				68,604					
WED	7/18/2001				63,272					
THURS	7/19/2001				15,304					
FRI	7/20/2001									
SAT	7/21/2001	29								
SUN	7/22/2001									
MON	7/23/2001				19,642				326,369	
TUES	7/24/2001				15,122					
WED	7/25/2001				39,448					
THURS	7/26/2001				46,272					
FRI	7/27/2001				21,442					
SAT	7/28/2001				8,166					
SUN	7/29/2001	30			8,100				158,192	
MON	7/30/2001									
TUES	7/31/2001				21,550					
WED	8/1/2001									
THURS	8/2/2001				96,062					
FRI	8/3/2001				24,738					
SAT	8/4/2001				50,485					
SUN	8/5/2001	31								
MON	8/6/2001				29,182				192,835	
TUES	8/7/2001									
WED	8/8/2001				58,828					
THURS	8/9/2001				48,532					
FRI	8/10/2001				5,438					
SAT	8/11/2001				9,458					
SUN	8/12/2001	32								
MON	8/13/2001									
TUES	8/14/2001									
WED	8/15/2001									
THURS	8/16/2001									
FRI	8/17/2001									
SAT	8/18/2001									
SUN	8/19/2001	33								
MON	8/20/2001									
TUES	8/21/2001									

151,438

12:01 PM

CNA LIABILITY BEGINS

RENTAL BOILER BEGINS

136,032

MIAMI B19 lbs 19 6/2/2003

REBOUL & HENDERSON, INC.

MIAMI WABASH PAPER
A MAFCOTE AFFILIATE

DATE OF ACCIDENT: JULY 16, 2001

#7 COATER LBS - DAILY PRODUCTION

EXHIBIT C
PAGE 7

DAY	DATE	WK	BEFORE ACCIDENT		AFTER ACCIDENT & BEFORE CNA PERIOD		CNA LIABILITY PERIOD		AFTER CNA LIABILITY PERIOD	
			DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS
WED	8/22/2001						18,966			
THURS	8/23/2001						76,772			
FRI	8/24/2001						33,962			
SAT	8/25/2001						55,106			
SUN	8/26/2001	34						324,510		
MON	8/27/2001						60,444			
TUES	8/28/2001						51,872			
WED	8/29/2001						61,498			
THURS	8/30/2001						16,620			
FRI	8/31/2001						29,928			
SAT	9/1/2001									
SUN	9/2/2001	35						220,362		
MON	9/3/2001									
TUES	9/4/2001						15,562			
WED	9/5/2001						15,684			
THURS	9/6/2001						58,398			
FRI	9/7/2001						70,822			
SAT	9/8/2001						12,608			
SUN	9/9/2001	36						173,074		
MON	9/10/2001									
TUES	9/11/2001						7,210			
WED	9/12/2001						2,362			
THURS	9/13/2001						13,964			
FRI	9/14/2001						48,002			
SAT	9/15/2001						42,942			
SUN	9/16/2001	37					50,420			
MON	9/17/2001							164,900		
TUES	9/18/2001						77,548			
WED	9/19/2001						139,902			
THURS	9/20/2001						85,082	302,532		
FRI	9/21/2001								35,188	
SAT	9/22/2001								27,638	
SUN	9/23/2001	38							87,294	
MON	9/24/2001								15,624	165,744
TUES	9/25/2001								8,944	
WED	9/26/2001									
THURS	9/27/2001									
FRI	9/28/2001								33,358	
SAT	9/29/2001								23,252	
									7,166	
END CNA LIABILITY PERIOD										

LABOR DAY

MIAMI B19 lbs 19 6/2/2003

REBOUL & HENDERSON, INC.

MIAMI WABASH PAPER
A MAFCOTE AFFILIATE
DATE OF ACCIDENT: JULY 16, 2001
#7 COATER LBS - DAILY PRODUCTION

DAY	DATE	WK	BEFORE ACCIDENT		AFTER ACCIDENT & BEFORE CNA PERIOD		CNA LIABILITY PERIOD		AFTER CNA LIABILITY PERIOD	
			DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS
SUN	9/30/2001	39								
MON	10/1/2001							23,726		72,720
TUES	10/2/2001							37,884		
WED	10/3/2001							40,906		
THURS	10/4/2001							44,740		
FRI	10/5/2001							35,564		
SAT	10/6/2001							30,972		
SUN	10/7/2001	40						15,472		229,264
MON	10/8/2001							30,552		
TUES	10/9/2001							55,428		
WED	10/10/2001							78,618		
THURS	10/11/2001							86,196		
FRI	10/12/2001							45,024		
SAT	10/13/2001									
SUN	10/14/2001	41								295,818
MON	10/15/2001							83,758		
TUES	10/16/2001							49,068		
WED	10/17/2001							57,426		
THURS	10/18/2001							73,326		
FRI	10/19/2001							130,227		
SAT	10/20/2001	42								
SUN	10/21/2001									393,805
MON	10/22/2001							43,624		
TUES	10/23/2001							53,446		
WED	10/24/2001							63,916		
THURS	10/25/2001							12,422		
FRI	10/26/2001							24,170		
SAT	10/27/2001									
SUN	10/28/2001	43								197,578
MON	10/29/2001							49,324		
TUES	10/30/2001							47,402		
WED	10/31/2001							89,210		
THURS	11/1/2001							44,198		
FRI	11/2/2001							53,470		
SAT	11/3/2001							108,776		
SUN	11/4/2001	44								392,380
MON	11/5/2001							61,684		
TUES	11/6/2001							66,142		
WED	11/7/2001							47,372		

MIAMI WABASH PAPER
A MAFCOTE AFFILIATE

DATE OF ACCIDENT: JULY 16, 2001

#7 COATER LBS - DAILY PRODUCTION

EXHIBIT C
PAGE 9

DAY	DATE	WK	BEFORE ACCIDENT		AFTER ACCIDENT & BEFORE CNA PERIOD		CNA LIABILITY PERIOD		AFTER CNA LIABILITY PERIOD	
			DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS
THURS	11/8/2001								18,472	
FRI	11/9/2001								29,762	
SAT	11/10/2001								84,922	
SUN	11/11/2001	45								308,354
MON	11/12/2001								56,920	
TUES	11/13/2001								42,626	
WED	11/14/2001								44,248	
THURS	11/15/2001								68,330	
FRI	11/16/2001								79,896	
SAT	11/17/2001								62,320	
SUN	11/18/2001	46							-	354,340
MON	11/19/2001								-	
TUES	11/20/2001								15,368	
WED	11/21/2001								46,632	
THURS	11/22/2001									
FRI	11/23/2001									
SAT	11/24/2001									
SUN	11/25/2001	47								62,000
MON	11/26/2001								51,822	
TUES	11/27/2001								47,298	
WED	11/28/2001								40,134	
THURS	11/29/2001								28,286	
FRI	11/30/2001								21,028	
SAT	12/1/2001								31,096	
SUN	12/2/2001	48								219,664

THANKSGIVING
THANKSGIVING
THANKSGIVING

6,424,466	6,424,466	828,834	828,834	1,321,410	1,321,410	2,691,667	2,691,667	11,266,377
	28.0		4.0	EXHIBIT A	5.43			48.0
AVG WEEKLY		EXHIBIT A, B	229,445	207,209	243,354		254,652	234,716

MIAMI WABASH PAPER
A MAFCOTE AFFILIATE

DATE OF ACCIDENT: JULY 16, 2001

#7 COATER LBS - DAILY PRODUCTION

EXHIBIT C
PAGE 10

DAY	DATE	WK	BEFORE ACCIDENT		AFTER ACCIDENT & BEFORE CNA PERIOD		CNA LIABILITY PERIOD		AFTER CNA LIABILITY PERIOD	
			DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS	DAILY LBS	WEEKLY LBS

WEEKS	LBS	AVG WEEK
-------	-----	----------

TOTAL LBS PRODUCED BEFORE ACCIDENT	28.00	6,424,466	229,445
TOTAL LBS PRODUCED AFTER CNA LIABILITY PERIOD	10.57	2,691,667	254,652
TOTAL LBS PRODUCED - NOT IMPACTED BY ACCIDENT	38.57	9,116,133	236,353

5.43 WEEKS IN CNA LIABILITY PERIOD

EXHIBIT A 1,283,396 PROJECTED 5.43 WEEKS

EXHIBIT A 1,321,410 ACTUAL LBS

(38,014) DECREASE (INCREASE) IN LBS

STATE OF NEW YORK)
)ss.:
COUNTY OF NEW YORK)

AFFIDAVIT OF SERVICE

Linda Eckhouse, being duly sworn, deposes and says:

Deponent is not a party to this action, is over the age of 18 years, and resides in Staten Island,
New York 10303

That on the 5th day of June, 2003 deponent served the within DEFENDANT'S EXPERT
REPORT upon:

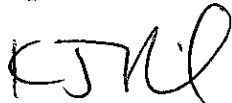
Bruce B. McIntosh, Esq.
McInosh & McIntosh
15 E. 8th Street, Suite 300
Cincinnati, Ohio 45202

Jack Scottm, Esq.
Faulker & Tepe, LLP
2200 Fourth & Vine Tower
Cincinnati, Ohio 45202

at the address designated by said attorneys by depositing the same
enclosed in a postpaid properly addressed wrapper directed to each
of said attorneys at the above address via Federal Express.


LINDA ECKHOUSE

Sworn to before me this
5th day of June, 2003



Notary Public

KEVIN J. BRASSIL
Notary Public, State of New York
No. 31-5018311
Qualified in New York County
Certificate Filed in New York County
Commission Expires September 27, 2005

EXHIBIT 6

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

MAFCOTE, INC.	:	CASE NO. C-1-02-411
Plaintiff	:	Hogan, Magistrate Judge
vs.	:	
CONTINENTAL CASUALTY INSURANCE COMPANY	:	PLAINTIFF'S REQUEST FOR LEAVE TO EXTEND TIME TO DISCLOSE EXPERT WITNESSES
Defendant	:	

On March 4, 2003, plaintiff's then-counsel filed Plaintiff's Notice of Expert Witness. Recently, the undersigned has been substituted as counsel for plaintiff. It is undersigned's counsel's good faith belief that additional time is required for the plaintiff to give notice of expert witnesses to defendant. This belief is based upon a review of the pertinent pleadings and documents which have been obtained in discovery.

Under the Court's calendar Order docketed on September 12, 2002 (Document No. 12), plaintiff was to have identified primary experts by March 4, 2003 and to produce primary reports by April 4, 2003. Plaintiff respectfully submits that it will require an additional 60 days, up to and including August 6, 2003, to identify primary experts and that it will require an additional 30 days beyond that, up to and including September 5, 2003 to product primary reports.

Plaintiff respectfully submits that its motion to extend time to identify primary experts and to produce primary reports is well taken and should be granted.


James M. Moore (#0009476)

LINDHORST & DREIDAME
312 Walnut Street, Suite 2300
Cincinnati, OH 45202-4091
(513) 421-6630 (telephone)
(513) 421-0212 (facsimile)
Trial Attorney for Plaintiff

Of Counsel:

LINDHORST & DREIDAME
312 Walnut Street, Suite 2300
Cincinnati, OH 45202-4091
(513) 421-6630 (telephone)
(513) 421-0212 (facsimile)

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing has been transmitted by regular U.S. Mail to John C. Scott, Esq. Faulkner & Tepe, LLP, 2200 Fourth & Vine Tower, Cincinnati, OH 45202; and Frederick R. Mindlin and Costantino P. Suriano, Esq., Mound, Cotton, Wollan & Greengrass, One Battery Park Plaza, New York, New York 10004-1486 this 6th day of June, 2003.

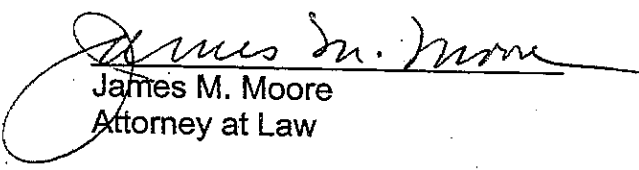

James M. Moore
Attorney at Law

EXHIBIT 7

J:\CRUMBA\FORMS\CALENDAR\02-411.WPD

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

FILED
KENNETH J. MURPHY
CLERK

03 JUN 10 PM 12:32

U.S. DISTRICT COURT
SOUTHERN DIST OHIO
WEST DIV CINCINNATI

Mafcote, Incorporated,
Plaintiff,

v.

Case No. C-1-02-411
(Beckwith, J.; Hogan, M.J.)

Continental Casualty Insurance Company,
Defendant.

Date	6/8/03
Mag.	BE
Journal	
Issue	CMT
Booked	

AMENDED CALENDAR ORDER

This matter is before the Court on Plaintiff's request for leave to extend time to disclose expert witnesses (Doc. 16). For good cause shown, the motion is GRANTED and the following calendar shall be amended as follows:

1. Deadline for disclosure of expert witnesses and submission of expert reports:

Plaintiff identify primary experts: **August 6, 2003**

Plaintiff produce primary reports: **September 5, 2003**

2. All other dates will remain in effect.

Date

bac

June 10, 2003

Timothy S. Hogan
United States Magistrate Judge

20

DOCK 112

Costantino P Suriano, Esq.
Mound Cotton Wollan & Greengrass - 1
One Battery Plaza
New York, NY 10004

Re: 1:02-cv-00411

**** NOTICE ****

YOU MUST INFORM THIS OFFICE, IN WRITING, OF ANY CHANGE OF ADDRESS

WE ARE PLEASED TO ANNOUNCE OUR COURT'S PRESENCE ON THE INTERNET AT
<http://www.ohsd.uscourts.gov>. PLEASE VISIT THIS SITE FOR UPDATED
INFORMATION REGARDING COURT POLICIES, PROCEDURES, AND FEES.

PLEASE BE AWARE THAT ANY NEW ACTION WITH A CORPORATE PARTY NOW
REQUIRES COUNSEL TO FILE A "CORPORATE DISCLOSURE STATEMENT". THIS
FORM IS AVAILABLE AT ALL CLERK'S OFFICES AND ON THE WEB AT
<http://www.ohsd.uscourts.gov/forms.htm>.

NOTICE TO ALL COUNSEL PRACTICING BEFORE THE JUDICIAL OFFICERS IN
DAYTON, OHIO. THERE IS A NEW GENERAL ORDER #1 ISSUED IN THIS COURT
THAT IS EFFECTIVE FEBRUARY 1, 2003

THANK YOU

EXHIBIT 8

J:\CRUMBA\FORMS-CALENDAR-02-411.WPD

FILED
KENNETH J. MURPHY
CLERK

03 JUL 10 PM 3:54

U.S. DISTRICT COURT
SOUTHERN DIST OHIO
WEST DIV CINCINNATI

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

Mafcote, Incorporated,
Plaintiff,

v.

Case No. C-1-02-411
(Beckwith, J.; Hogan, M.J.)

Continental Casualty Insurance Company,
Defendant.

Judge	4878
Mag.	BL
Journal	
Issue	CMTC
ocketed	1.

AMENDED CALENDAR ORDER

This matter is before the Court on Defendant's request for leave to extend time to disclose additional rebuttal expert witnesses (Doc. 21). For good cause shown, the motion is GRANTED:

1. Defendant's are permitted a thirty-day (30) day extension following the submission of plaintiff's expert witness reports to disclose additional rebuttal expert witnesses and 30 days to submit additional rebuttal expert reports.
2. Motion filing deadline: **November 5, 2003**
3. No other extensions will be permitted to the remainder of the calendar.

July 8, 2003
Date
bec July 8, 2003

Timothy S. Hogan
Timothy S. Hogan
United States Magistrate Judge

EXHIBIT 9

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

MAFCOTE, INC.	:	CASE NO. C-1-02-411
Plaintiff	:	Hogan, Magistrate Judge
vs.	:	
CONTINENTAL CASUALTY INSURANCE COMPANY	:	PLAINTIFF'S DISCLOSURE OF EXPERT WITNESSES
Defendant	:	

Now comes plaintiff, Mafote, Inc., pursuant to the Amended Calendar Order issued on July 10, 2003 (Document No. 22) and discloses the following expert witnesses:

1. Thomas W. Cochran, Jr.
631 North Main Street
Kilmarnock, Virginia

Mr. Cochran will testify concerning the nature and purpose of boiler and machinery insurance, coverage afforded by defendant's Policy No. BM1098742493 to plaintiff's loss, and ambiguities in policy language.

2. Earl Rynston
3333 New Hyde Park Road, Suite 400
New Hyde Park, NY 11042

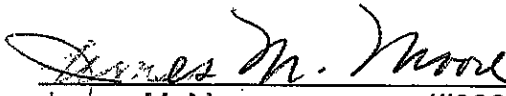
Mr. Rynston will testify that coverage was provided by defendant under Policy No. BM1098742493 to plaintiff and its affiliates for all losses outlined in the letter from plaintiff's President to Nick Bozovich, Senior General Adjuster of CNA Commercial Insurance, dated October 29, 2001, and attachments.

3. Mary Lynn Lage, CPA
2201 Wildflower Trail
Fisherville, KY 40023

Ms. Lage will testify that the accounting statements and information submitted to Joel Schenevey, CPA, Reboul & Henderson, Inc. in letters dated December 7, 2001 from Anna Rocchio and December 28, 2001 from Steven A. Schulman were prepared in accordance with accepted accounting principles.

4. Miles Hilsinger
108 Main Street
Norwalk, CT 06850

Mr. Hilsinger will testify that the temporary replacement, outsourcing of materials and changes of production schedules were necessary, reasonable and additional expenses in the paper industry to preserve clients, minimize loss and to maintain the business of plaintiff as nearly as normal after the boiler problem was diagnosed and addressed and that every available means to resume business as soon and as normal as possible was employed by plaintiff.


James M. Moore (#0009476)
LINDHORST & DREIDAME
312 Walnut Street, Suite 2300
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Trial Attorney for Plaintiff

Of Counsel:

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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing has been transmitted by regular U.S. Mail to John C. Scott, Esq. Faulkner & Tepe, LLP, 2200 Fourth & Vine Tower, Cincinnati, OH 45202; and Frederick R. Mindlin, Esq., Mound, Cotton, Wollan & Greengrass, One Battery Park Plaza, New York, New York 10004-1486 this 6th day of August, 2003.

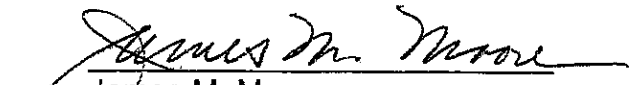

James M. Moore
Attorney at Law

EXHIBIT 10

LINDHORST & DREIDAME

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(1) ALSO ADMITTED IN KENTUCKY
(2) ALSO ADMITTED IN FLORIDA

September 5, 2003

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2200 Fourth & Vine Tower
5 West Fourth Street
Cincinnati, OH 45202

Frederick R. Mindlin, Esq.
Mound, Cotton, Wollan & Greengrass
One Battery Park Plaza
New York, NY 10004-1486

In re: *Mafcote, Inc. v. Continental Casualty Insurance Company*
Our File No.: 872/0018

Dear Counsel:

I would like to request informally your agreement to permit our expert witness, Thomas Cochran, an additional seven days within which to complete his report in this case. Mr. Cochran has recently had a family emergency. Although he himself has not requested a continuance on this basis, I have felt uncomfortable in contacting him this week because of it. If you are unable to grant me the extension up to and including September 12, 2003 for this purpose, I would appreciate it if you would advise me as soon as possible. Thank you for your cooperation.

Sincerely,

LINDHORST & DREIDAME


James M. Moore

JMM/dal